



Economic and Social Council

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Committee of Experts on International Cooperation in Tax Matters

Twelfth session

Geneva, 11-14 October 2016

Provisional agenda and organization of work

Provisional agenda

1. Opening of the session by the Chair of the Committee.
2. Adoption of the agenda and organization of work.
3. Discussion of substantive issues related to international cooperation in tax matters:
 - (a) Issues related to the updating of the United Nations Model Tax Convention:
 - (i) Article 1 (Persons covered): application of treaty rules to hybrid entities;
 - (ii) Article 8 (Shipping, inland waterways transport and air transport): the meaning and coverage of the term "profits from the operation of ships or aircraft in international traffic";
 - (iii) Article 12 (Royalties): possible amendments to the commentary on article 12 in relation to:
 - a. Industrial, commercial or scientific equipment;
 - b. Software-related payments;
 - (iv) Article 23 A (Exemption method): minority view on inclusion of paragraph 4;
 - (v) Article 26 (Exchange of information): proposed Code of Conduct;
 - (vi) Taxation of services:
 - a. Commentary on the article on technical services;
 - b. Proposed article 12 alternative;
 - (vii) Base erosion and profit-shifting;

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- (b) Other issues:
 - (i) Update of the United Nations Practical Manual on Transfer Pricing for Developing Countries;
 - (ii) Taxation of the extractive industries;
 - (iii) Taxation of development projects;
 - (iv) Capacity-building;
 - (v) Mutual agreement procedure — dispute avoidance and resolution;
 - (vi) International trade in goods — tax issues;
 - (vii) Tax incentives — presentation by delegate from the International Monetary Fund.
- 4. Dates and provisional agenda for the thirteenth session of the Committee.
- 5. Adoption of the report of the Committee on its twelfth session.

Provisional organization of work

<i>Date</i>	<i>Item</i>	
Tuesday, 11 October 2016		
9-10 a.m.		Registration of participants
10-10.45 a.m.	1	Opening of the session by the Chair of the Committee
	2	Adoption of the agenda and organization of work
	3	Discussion of substantive issues related to international cooperation in tax matters:
10.45-11.45 a.m.	3 (a) (i)	Article 1 (Persons covered): application of treaty rules to hybrid entities
11.45 a.m.-12 p.m.		Coffee break
12-1 p.m.	3 (a) (v)	Article 26 (Exchange of information): proposed Code of Conduct
1-3 p.m.		Lunch break
3-3.45 p.m.	3 (a) (ii)	Article 8 (Shipping, inland waterways transport and air transport): the meaning and coverage of the term "profits from the operation of ships or aircraft in international traffic"
3.45-4 p.m.		Coffee break
4-5.30 p.m.	3 (a) (ii)	Article 8 (Shipping, inland waterways transport and air transport) (continued)
5.30-6 p.m.	3 (b) (iii)	Taxation of development projects
Wednesday, 12 October		
10-11.45 a.m.	3 (b) (i)	Update of the United Nations Practical Manual on Transfer Pricing for Developing Countries
11.45 a.m.-12 p.m.		Coffee break
12-1 p.m.	3 (b) (ii)	Taxation of the extractive industries
1-3 p.m.		Lunch break
3-3.45 p.m.	3 (b) (ii)	Taxation of the extractive industries (continued)
3.45-4 p.m.		Coffee break
4-6 p.m.	3 (a) (vi)	Taxation of services:
	a.	Commentary on the article on technical services;
	b.	Proposed article 12 alternative

<i>Date</i>	<i>Item</i>	
Thursday, 13 October		
10-11.45 a.m.	3 (a) (vi)	Taxation of services (continued)
11.45 a.m.-12 p.m.		Coffee break
12-1 p.m.	3 (a) (vii)	Base erosion and profit-shifting
1-3 p.m.		Lunch break
3-3.45 p.m.	3 (a) (vii)	Base erosion and profit-shifting (continued)
3.45-4.15 p.m.	3 (a) (iv)	Article 23 A (Exemption method): minority view on inclusion of paragraph 4
4.15-4.45 p.m.	3 (b) (iv)	Capacity-building
4.45-5 p.m.		Coffee break
5-6 p.m.	3 (b) (iv)	Capacity-building (continued)
Friday, 14 October		
10-11.30 a.m.	3 (a) (iii)	Article 12 (Royalties): possible amendments to the commentary on article 12 in relation to: a. Industrial, commercial or scientific equipment; b. Software-related payments
11.30-11.45 a.m.		Coffee break
11.45 a.m.-12.15 p.m.	3 (b) (vi)	International trade in goods — tax issues
12.15-1 p.m.	3 (b) (v)	Mutual agreement procedure — dispute avoidance and resolution
1-3 p.m.		Lunch break
3-3.45 p.m.	3 (b) (v)	Mutual agreement procedure (continued)
3.45-4.30 p.m.	3 (b) (vii)	Tax incentives — presentation by delegate from the International Monetary Fund
4.30-4.45 p.m.		Coffee break
4.45-5.45 p.m.	4	Dates and provisional agenda for the thirteenth session of the Committee
5.45-6 p.m.	5	Adoption of the report of the Committee on its twelfth session; closing of the session